

10/073,270

OFFICIAL

Please amend the Abstract as follows:

A magnetic powder 4 is produced by use of a plating mold M which is pattern-formed with an electrode range 10 corresponding to the shape of a magnetic powder 4 and an insulative range surrounding the periphery of the electrode range, precipitating films 40 of the magnetic material selectively in the electrode range through an electroplating and then peeling the films 40 from the plating mold. The flat magnetic powders 4 where are regular in plan shapes and diameters among or between powders or where average crystal grain diameters are 100 nm or smaller, are much dispersed into an insulative resin as a bonding agent.